

ANNUAL INTERNAL AUDIT REPORT

OF ULB

(NAUBATPUR)

FOR THE PERIOD

01/04/2018 TO 31/03/2019

CONDUCTED BY

**M/s R. N. Singh & Co.
208, Hem Plaza, Fraser Road
Near Dak Bunglaw Chauraha,
Patna – 800001**

**From 03.09.2019 TO 09.09.2019
Report Issued on 26th September 2019**

Executive Summary

1. INTRODUCTION

Name of the Municipality	NAGAR PANCHAYAT NAUBATPUR
Period covered undercurrent audit	ANNUAL REPORT 2018-19
Name of Chief Municipal Officer for the period under Audit	Shri Manoj Kumar Sinha

2. Results and Findings

Strengths observed during the audit engagement.

- (a) All vouchers have supporting documents.
- (b) Office infrastructure is sufficient for operation.
- (c) Response from officer & Clerk are satisfactory.
- (d) Subsidiary Cash book has been maintained.
- (e) General Cash book has been maintained.
- (f) Bank Reconciliation Statement has been prepared by the ULB.
- (g) Double Accounting System has been followed by the ulb

.Weaknesses observed in the functioning of office, maintenance of records etc.Observedduring the audit engagement

- (a) Demand and arrear register has not been maintained.
- (b) Fixed Assets Register has not been maintained.
- (c) Advance Register has not been maintained.
- (d) Stock Register has not been maintained.
- (e) Daily collection register (Revenue receipt wise) has not been maintained.
- (f) TDS, GST, Royalty and Labour Cess have been deducted but it has not been deposited till date. Therefore, TDS Return has not filled till date. As per Income Tax Act 1961, penalty may be levied on ULB. It is a statutory irregularity.
- (g) Property / Holding tax has not been assessed on property by the ULB from Financial Year 2015-2016.
- (h) Tower tax has not been collected, since the establishment of the ULB even though number of tower is 5 as on 31-03-2019. Thus total outstanding tax amount is Rs378000 /- For registration fee, renewal fee.
- (i) Budget has not been sanctioned by the state government.
- (j) Section 84 of the Bihar Municipal Act, 2007. Provides that Municipality shall submit its budget intimates for the ensuring year to the State Govt. by 15th of the March. But information furnished



by the Nagar Panchayat revealed that budget estimates were not passed on time by the board, which resulted into delay transmission of the same to the State Government.

- (k) No Separate Grant register is being maintained; hence, it is difficult to find out the amount of unutilized grant at any point of time.
- (l) Attendance register not maintain on daily basis and same is not approved by competent authority on daily basis.
- (m) Cash book are not verified by EO on regular interval
- (n) File Movement register has not been maintained.
- (o) Outward/Inward register has not been maintained.

3. Opinion

As per Our Opinion the following improvements are required.

- ULB is not working properly, even internal control is poor.
- Revenue collection of the ULB is very poor it has scope to increase to much higher level.
- All cash collection from source of revenue are not deposited in the bank on same day. It is deposited in the bank after making daily expenditure.
- Due to lack of manpower, there is delay in performing day-to-day work.
- There should be proper segregation of duties to perform day-to-day work in efficient manner.
- We find that rules and regulation are there but ULB is not following them properly.
- Most of the Books of Accounts as prescribed by BMAR are not maintained by the ULB.
- There are serious lapses in deduction and deposit of statutory dues, such as GST, Royalty, TDS, Labour Cess etc.

4. Audit Recommendations

The Recommendation of Audit Team on the Observed weakness

SL No	We Recommend the followings:-
1.	ULB should maintain all the book of accounts, register, records etc. as prescribed in Bihar Municipal Accounts Act, Manual and Rules and same should be regularly verified by the executive Officer.
2.	ULB should prepare receipt and payments accounts on monthly basis. due to which it become very easy to find out how much fund has been received by the ULB.
3.	ULB must have to refund the unutilized amount to the Urban Development & Housing Department.
4.	ULB have to file statutory returns with in prescribed time line and deposit the deducted amount as specified in statutory law.



5.	As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014 Tax Collected has to be deposited on same day or latest before noon on the following working day.
6.	ULB should maintain all the books of account, register, records etc. as prescribed in Bihar municipal accounts Act, Manual and Rules.
7.	ULB should maintain log book of vehicles & generator so that consequently its analysis is possible.
8.	Meeting of Municipal Account Committee are required to be held regularly to analyze the progress of various activities and accounting procedure.
9.	ULB should prepare summary of daily collection in form GEN-13.
10.	ULB should prepare demand and arrear register of holding tax as soon as possible..
11.	ULB should maintain DCR register separately for each head of its own revenue sources for appropriate internal control and also for appropriate disclosures of books of accounts.

5. Comments from Management

As per discussion with Management, they have ensured that they are looking into the matter and proper action will be taken for all the irregularities coming out from audit.

Detailed discussions on this are given in *Discussion Note* as attached below.

6. Acknowledgement: -

We thank Mr. Manoj Kumar Sinha (Executive Officer), for his support during the period of our audit. We are also thankful to accountant and other staff of the Nagar Panchayat for their co-operation during the period of audit.

For R. N. SINGH & CO.
Chartered Accountants
ICAI Reg.No:322066E

CA Chanakya Shree
Partner
M.No: -079322



UDIN-20079322AAAAJI4618

Date - 06/06/2020

Detailed Audit Report

1. Introduction

The Internal audit of (Naubatpur Nagar Panchayat) covering the period from 1st April 2018 to 31st March 2019 was conducted by following persons under guidance of TL CA Chanakya Shree and MAE CA Ashok Kumar Pandey:

- i. Mr. Arun Kumar

2. Administration

The present body of the ULB has taken charge on 30th March 2015. The incumbency in the key administrative and executive positions was as under:

Shri Kaushal Koushik Chairman from 30th March 2015 till date.

Shri Ram Kumar Ray Commissioner/Executive Officer from 08th July 2017 to 31/01/2018.

Shri Sushil Kumar Commissioner/Executive Officer from 6th Feb 2018 to 1st August 2019

Shri Manoj Kumar Sinha Commissioner/Executive Officer from 3rd Aug 2019 till date.

3. Review of outstanding audit paras:

Status of Audit Observations is as under:

Sl. No.	Particulars of Audit and date of report	Total no. of audit Paras	Total no. of audit Paras where necessary improvement/ corrective measure is required	Total no. of audit Paras where recovery of cash is proposed	Total no. of audit Paras where recovery has been made	Total amount of Recovery	Total no. of outstanding paras where no action has been taken	No. and Date of Compliance Report
1	AG Audit for the 2010-2015	21	19	02	01	Rs 33,000/-	Nil	Complied dated on 29/05/2016
2	Internal Audit for the Year 2014-2015	13	13	00	00	00	13	Not Complied
3	Internal Audit for the Year 2015-2016	27	20	07	00	Rs.805624.06 /-	27	Not Complied
4	Internal Audit for the Year 2016-2017	19	18	01	00	Rs.21386/-	19	Not Complied



Detailed Report on Compliance of Previous Internal Audit Report: -

Audit Observation	Nature of Irregularities	Complied/Non-complied
Deficiency in Maintenance in Cash Book. 1. An amount of Rs. 80000.00 is booked in 4 th finance but that is income of internal source from Sai rat. 2. An amount issued for construction of p.c.c road but it booked in cash for drain repairing. 3. Cash book is maintained from pass book; it means at the time of payment cash book is not maintained that shows a departmental failure. 4. A exp is booked for wood exp., but actually the payment is issued for rubbish filling on road for Rs.8000/	Persisting since last year	Not Complied
Holding tax collected by Tax collector, it should be reviewed by Tax Daroga at least once in month. But we observed that no any review taken by Tax Daroga about holding tax collection.	Persisting since last two year	Not Complied
Fixed assets register has not been maintained properly at Nagar Panchayat level.	Persisting since last three year	Not Complied
The total holding tax collected on the whole financing year is not deposited to bank A/c of property tax that is Rs. 21386. That is deposited as quick as possible, and what is reason for amount not deposited at the date closing financing year.	Persisting since last year	Not complied
The utilization certificate of wood purchased is not proper, the total purchase of wood 14.5 quintal for Rs. 11600.00/.	Persisting since last year	Not Complied



<p>TDS & VAT return for the 1st 2nd & 3rd and 4th quarter has not filled till the audit report date. There are two penalties has levied under Income Tax Act 1961 if TDS return not filed on due date: -</p> <ul style="list-style-type: none"> • U/S 234E, Rs 200 per day charged till the date of return filed. • U/S 271H, Minimum penalty Rs 10000 has charged. 	Persisting since last three year	Not Complied
<p>As per BMAR, the actual balance in the Bank shall be compared from treasury at least once at the end of the month. However, Nagar panchayat Naubatpur is not in practice to reconciliation between Treasury cash book balances with Treasury.</p>	Persisting since last three year	Not Complied
<p>Accounting process adopted by Nagar panchayat Naubatpur is Single Entry System based on cash basis of accounting. It is not as per Bihar Municipal Act Manual. Bihar Municipal Act Manual requires adoption on Accrual Basis Double entry system of Accounting.</p>	Persisting since last three year	Not Complied
<p>The amount of tax collected by the Tax collector is required to be handed over to the cashier next day of the collection. The same process is not followed.</p>	Persisting since last three year	Not Complied
<p>Nagar panchayat Naubatpur is not in practice to prepare monthly receipt and payment.</p>	Persisting since last three year	Not complied
<p>Nagar panchayat Naubatpur has not made Compliance of AG Report for the FY 2014-15 & 2015-16 and Internal Audit Report.</p>	Persisting since last three year	Not complied
<p>The Nagar panchayat Naubatpur is not equipped with firefighting equipment to meet any unfortunate incident.</p>	Persisting since last three year	Not complied



Physical verification of inventory & Fixed assets has not been done by ULB on regular interval.	Persisting since last three year	Not complied
Nagar panchayat Naubatpur is not in practice to Prepare Bank reconciliation statement.	Persisting since last three year	Not complied
There is no any complain box for collecting complain of the people reside in Nagar panchayat.	Persisting since Long time	Not complied
Files are kept in shades are not properly segregated, but same files are kept at different locations.	Persisting since Long time	Not complied
The attendance of city manager is not found in attendance register which shows the unresponsiveness of officers.	Persisting since Long time	Not complied
The payment made to an accountant is not notified in notification sheet and payment is made, that explain the misuse of power.	Persisting since Long time	Not complied

4. Finance

I. Budgetary provisions and expenditure for the last three years

Year	2016-17	2017-18	2018-19
Final/Revised Budget	23,52,41,996.75	385857500.00	473238500.00
Actual Expenditure	10,71,48,465.56	200259209.91	69255935.79
Savings(+)/ Excess(-)	12,80,93,531.19	185598290.09	403982564.21

II. Volume of transactions

Period	Budgeted (2018-19)	Previous Year (For one Year) 2017-18	current Year(For One Year)2018-19
Opening balance	201413043.00	25,91,12,448.70	15,16,65,299.77
Receipts	455398000.00	9,28,12,060.98	57502287
Total	656811043.00	35,19,24,509.68	209167586.8
Net expenditure	473238500.00	20,02,59,209.91	69255935.79
Closing balance	183572543.00	15,16,65,299.77	139911651



III. Bank Reconciliation: -

Since different scheme has been maintained in single cashbook therefore segregation of balances of different Scheme as on 31st March 2019 cannot be determined. Similarly, since through one bank account different schemes are being operated the bank balance of a particular scheme on a particular date cannot be determined. Bank Reconciliation Statement has not been prepared in the prescribed format by the ULB.

Details of closing balance

Sr no.	Name of scheme / item	Bank name / account no.	Balance as per pass book as on 31 st March 2019	Balance as per cash book as on 31 st March 2019	Difference	Remarks BRS Prepared/ Not Prepared
1.	Various Scheme	Treasury A/C no PLA190	53332595.00	53332595.00	0.00	Not Prepared
2.	Municipal Fund	BOI003	4253439.17	3966021.16	287418.01	Not Prepared
3.	Property Tax	BOB4138	2234676.00	2129046.00	105630.00	Not prepared
4.	IHSDP Housing	BOI005	42737198.50	43740129.25	17.25	Not prepared
5.	IHSDP Housing	BOB2952	524611.00			
6.	IHSDP Housing	IDBI29908	478337.00			
7.	NULM	BOB4235	608951.00	608951.00	0.00	Prepared
8.	BRGF	Canera bank 41224	39451.00	77515.00	38064.00	Not Prepared
9.	5 th finance	IDBI7566	37391.00	5941703.00	5904312	Not prepared
10.	Miscellaneous	PNB 933	62455.61	62455.61	0.00	Prepared
11.	Housing for all	IDBI10593	438513.00	438513.00	0.00	prepared
12.	14 th finance	IDBI32203	1829912.92	7815719.00	5985806.08	Not prepared
13.	IHSDP Infra	IDBI 7559	29760898.00	29684898.00	0.0	Prepared
14.	E - Governance	IDBI28893	1808.00	5172.00	3364.00	Not prepared
15.	4 th state finance	PNB 915	5691.20	7083.45	1392.25	Not prepared
16.	Internal+Kabir Antheysti	PNB924	406179.04	404288.05	1890.99	Not prepared
17.	SBM	IDBI28918	40880.00	2561085.00	0.00	prepared
18.	SBM	ICIC971	2520205.00			
19.	Jal yojna	BOI 7017	247780.24	1652586.24	1404806.00	Not Prepared
20.	Nali Gali Yojna	BOI7018	567241.06	5474774.06	4907533.00	Not Prepared



Note: -Some of the schemes such as Prasadik Bhawan, 13th finance, Peshakar, Stamp Duty, Raja Path/ PuliyaNirman Yojana, Led Light, Excutive Officer, Maching Grant, Nagrik Subidha (Rajya Yojna) CM SwakshtaAbhiyan, NagrikSubidha (State Plan), Path Nirman (CM SahriNaliGali) Pakkikaran Yojana, Parshad, Upmukhya Parshad and Parshad Niyat Bhatta, NaliNirman, Peyajalpurti, (Mukhyamantree Sat Nischay) & City Manager schemes have been maintained through PLA

IV. Revenue and Capital Receipts: -

Income Details (Amounts to be provided in Rupees)							
Sl. No.	Details	2017-18		2018-19		2019-20	
		2017-18	2016-17	2018-19	2017-18	2019-20	2018-19
	Total Receipts (A+B)	92812060.98	223006742.3	57502287.00	92812060.98		
A.	Revenue Receipts (1+2+3)	83159297.98	223006742.3	34097459.00	83159297.98		
1.	Own Revenue Receipts (a+b)	5478176.98	681302.00	5199849.00	5478176.98		
a)	Tax Revenue (levied and collected by municipal body)	1938136.00	638444.00	1157625.00	1938136.00		
i)	Property tax	1938136.00	638444.00	1157625.00	1938136.00		
ii)	Other tax (levied and collected by municipal body)			-			
b)	Non-tax revenue (levied and collected by municipal body)	3540040.98	42858.00	4042224.00	3540040.98		
i)	Fees & fines			6165.00			
ii)	User Charges	1106317	42858.00	3371029.00	1106317		
iii)	Other non-tax revenue (levied and collected by municipal body)	2433723.98		665030.00	2433723.98		
2	Other Revenue Receipts	6399975	4005899.91	3439749.00	6399975		
a)	Income from interest/investments	6399975	4005899.91	3439749.00	6399975		
b)	Other Revenue income			-			



3.	Transfers/ Grants/ Assigned Revenues	71281146	218319540.4	25457861.00	71281146
a)	State Assigned Revenue		4050942.00	-	
b)	State Finance Commission (SFC) Grants/ Devolution	31840909.00	9999162.43	3232123.00	31840909.00
c)	Octroi compensation			-	
d)	Other State Govt. Transfer	24641827	5080960.00	2942907.00	24641827
e)	Central Finance Commission (CFC) Grant	9208964.00	187587526.00	18160431.00	9208964.00
f)	Other Central Govt. Transfer	2262493	11600950	1092400.00	2262493
g)	Others	3326953		30000.00	3326953
B.	Capital Receipts	9652763		23404828.00	9652763
1	Sale of Municipal Land			-	
2	Loans (from State Govt. or Banks etc.)			-	
3	State Capital Account Grant (under State Schemes etc.)	9652763		12589992.00	9652763
4	Central Capital Account Grant (under Central Schemes etc.)			10814836.00	
5	Other Capital Receipts			-	



v. Revenue and Capital Expenditure Information: -

		Expenditure Details (Amounts to be provided in Rupees)					
		2017-18		2018-19		2019-20	
Sl. No.	Details	2017-18	2016-17	2018-19	2017-18	2019-20	2018-19
Total Expenditure (1+2)		200259209.9	107148464.8	69255935.8	200259209.91		
1	Revenue Expenditure	10736237.91		5868181.89	10736237.91		
1.1	Administrative Expenses, Establishment and Salaries (All Departments- Regular and Contractual Staff)	4339218.00		2536729.00	4339218.00		
1.2	Operation and Maintenance (O&M)	932,569.01		125809.69	932,568.75		
1.3	Loan repayment (Interest payments)			401.20			
1.4	Others (any other revenue expenditure which is not salaries, O&M or Interest Payment)	5,464,450.90		3205242.00	5,464,450.00		
2.	Capital Expenditure	189522972.00		63387754.00	189522972.00		
2.1	All developmental works under Central/State specific schemes	189522972.00		63387754.00	189522972.00		
2.2	Loan Repayments (Principal Amount)	-	-	-			
2.3	Other Capital expenditure	-	-	-			

Note: - As per above reporting format, details of expenditure have not been accounted in concerned ULB premises and same has not been reported in previous financial year internal audit report 2016-17, so we are unable to enclose the same in our report.



VI. Status of implementation of Double Entry Accounting System

Accounting of Nagar Panchayat Naubatpur has not been maintained as Double Entry Accounting System. The consultant for DEAS has been appointed but financial accounts for 2018-19 is still to be prepared. The DEAS team Tibrewal Chand & Co has started work from Feb 2019.

VII. Status of Municipal Accounts Committee; -

Nagar Panchayat Naubatpur has been constituted Municipal Accounts Committee under section 98 of the Municipal Act, 2007 on 17-08-2013 but no meeting has been held till audit period.

5. Audit Observations

Part – A

All Audit objections/irregularities which has monetary implication, particularly in following areas

- (a) Leakage of own source revenue either due to wrong assessment or non-levy of property tax, mobile tower tax, rent on municipal properties, advertisement tax, fee etc.

(i) Mobile Tower Collection: -

Audit Objective – As per Point No. – 5 of TOR

Criteria – Tower Tax is taxes on Communication Tower & related structure as defined in BIHAR COMMUNICATION TOWERS AND RELATED STRUCTURES RULES, 2012. As per the rule, all operators are required to register with their concerned ULBs and pay registration fee & renewal charges on annual basis for communication tower erected within municipal area. Currently the registration fee for Nagar Panchayat Rs. 30,000/- per tower and annual renewal fee is Rs. 8000/- per annum per tower

Condition – As per details provided to us there are total 5(five) Mobile Towers registered with this ULB up to 31.03.2019 and Rs.378000/- has not been collected till the date of audit from these tower operators as Tower Tax.

Consequence Effect/ Impact - Due to non-collection of Tower Rent with in prescribe time line, ULB incurred interest loss and also the due to non-collection of taxes, public interest has also been suffered.

Cause – We observed that due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval. The ULB has not proper mechanisms for supervision and monitoring of the Tower Rent due to which result in Revenue leakage.



Corrective Action / Recommendation – As per our opinion, management should review the collections on monthly and take appropriate actions against irregularity.

S. N.	Company Name	Date of establishment	No of Tower	Registration Fee	Renewal Fee	Total	Collection	Dues Balance As on 31.03.2019
1	IDEA	2008	1	30000.00	72000.00	102000.00	-	102000.00
2	IDEA (Vyom)	2012	1	30000.00	56000.00	86000.00	62000.00	24000.00
3	Airtel	2013	1	30000.00	48000.00	78000.00	30000.00	48000.00
4	Reliance	2007	1	30000.00	72000.00	102000.00		102000.00
5	BSNL	2001	1	30000.00	72000.00	102000.00		102000.00
Total dues			5					378000.00

(ii) Advertisement Tax

Audit Objective – As per Point No. – 5 of TOR

Criteria– Non – levied of advertisement tax by the ULB.

Consequence / Effect / Impact - Due to non - levied of collection of advertisement tax, there is a revenue loss to ULB.

Cause– This happens due to lack of awareness of imposition of advertisement tax of concerned person of the ULB.

Corrective Action / Recommendation – There should be proper monitoring and further steps are required to be taken for collection of advertisement tax by concerned ULB.

(iii) Holding & Property Tax Deposit – Irregularity: -

Audit Objective – As per Point No. – 5 of TOR

Criteria – As per Rules 22(1) of Bihar Municipal Accounting Rules, 2014 Tax Collected has to be deposited on same day or latest before noon on the following working day.

Condition - Tax Amount is not deposited timely into Bank. In some cases, collected amount has been retained by the Tax Collectors for a period of 1-2 months from the date of collection of taxes.

Consequence / Effect / Impact - Due to non-deposit of Tax on due time, ULBs is suffering from Revenue Loss in the form of Bank Interest which could have been earned on these Receipts. Further this is a lapse on Internal Control due to non-submission of Counterfoil and record updation of assesses due.

Cause – This happens due to non-follow up and monitoring of activities of Tax Collector by the concerned officer on regular interval.



Corrective Action / Recommendation – There should be day to day monitoring on Collection of Taxes by Tax Inspector/Collectors and deposit of collection into Bank either on same day or latest before noon on the following working day.

Sl No	Receipt no	Amt	Date of Receipt No	Date of Deposited
1	3552	1927	6/4/2019	8/4/2019
2	3555	976	11/4/2019	15/04/2019
3	3556	3829	16/04/2019	18/04/2019
4	3601	1289	06/04/2019	8/4/2019

(iv) **Holding & Property Tax Collection:** -

Audit Objective – As per Point No. – 5 of TOR

Criteria – Non-Collection of Property Tax/Holding Tax by the concerned ULB.

Condition – Property Tax is collected by the tax collector from all wards.

Consequence / Effect / Impact - Holding / Property Tax is collected by the tax collector from all wards but in some cases, property tax is not being collected from long period by the tax collector. Due to non-collection of Property/Holding Tax, there is a major operational revenue loss to ULB and there is no record / register to know total current & arrear demand of holding tax. Demand / Arrear Register have also not been provided to us for verification.

Cause – This happens due to lack of proper follow up and monitoring of activities of Tax Inspector / Collector by the concerned officers on regular interval.

Corrective Action / Recommendation – There should be day to day monitoring on Collection of Taxes and also maintenance and updating of Demand & Collection Register on regular interval.

(v) **Market/Shop Rent Collection:** –

Audit Objective – As per Point No. – 5 of TOR

Criteria – Non- levied of Market/Shop Rent by the concerned ULB

Consequence / Effect / Impact - Due to non-collection of Shop Rent there is a revenue loss to ULB.

Cause – This happens due to lack of proper follow up and monitoring of activities of concerned person of the ULB on regular interval. The ULB does not have proper mechanisms for supervision and monitoring of the Rent which results in Revenue leakage.

Corrective Action / Recommendation – There should be proper monitoring and further steps are required to be taken for collection of Shop Rent by concerned ULB.



b. Excess payment against bill, lack of prudence in payment against voucher, inefficiency in controls resulting loss to ULB's:

➤ No observation found during the course of audit.

c. Report on findings of field survey of Property Tax of minimum 20 high value properties:

**Report on field survey of 20 high value properties
NAME OF ULB- Naubatpur
DATE OF SURVEY:04.09.19 to 05.09.19**

Sl. N o.	Owner Property Name	Add Of Owner	Ward No	Type of construction	Taxable area	Rate/sq ft	Annual rent	Annual Property Tax@9 %	Housing/ Commercial	Remarks by Auditor
1	Yogendra Saw	Vill -Nagwan	1	R.c.c	1274	5	6370	574	Housing	No Observation Found
2	Chandan Kumar	Vill Nagwan	1	R.c.c	1848	7	12936	1165	Housing	No Observation Found
3	Shailendra Kumar Sharma	Vill-Motipur	3	R.c.c	954.8	10.5	1025.4	902	Housing	No Observation Found
				R.c.c	1091.2	33	36009.6	3241	Commer	No Observation Found
4	Rajaram Chaudhary	Vill-Motipur	3	Commer	163.8	5	819	74	Housing	No Observation Found
				R.c.c	717.5	7	5022.5	452	Housing	No Observation Found
				R.c.c	369.6	33	12196.8	1098	Com	No Observation Found
5	Shushma Kumari	Naubatpur	5	R.c.c	1026.2	7	7183.4	646	Housing	No Observation Found
				Commer	616	5	3080	277	Housing	No Observation Found
				commerc	380.8	21	7996.8	720	Commer	No Observation Found
				R.c.c	2808	22	61776	5560	Commer	No Observation Found
				commerc	564.8	14	7907.2	712	commer	No Observation Found



6	Shayam Bihari roy	Vill- Parsa	2	R.c.c	1172.5	7	8207.5	739	Housing	No Observation Found
				R.c.c	98.4	33	3247.2	292	Commer	No Observation Found
7	Sanjay Kumar Sah	Vill-Naubatpur	5	R.c.c	1050	10.5	11025	992	Housing	No Observation Found
				R.cc	1050	7	7350	662	Commer	No Observation Found
				R.c.c	1200	22	26400	2376	commer	No Observation Found
8	Harsh raj Automobile	Vill- Selhori	7	R.c.c	1473.04	22	32406.88	2917	commer	No Observation Found
				Commer cial	2140.8	14	29971.2	2697	commer	No Observation Found
				Vacant land	9790.26	027p		2643.37	commer	No Observation Found
9	Sharda Kumari(I TI)	Vill-Selhori	7	R.cc	3529.6	22	77651.2	6989	Commer	No Observation Found
				commerc ial	4104.8	14	57467.2	5172	Commer	No Observation Found
				Vacant land	2314	027p		625	commer	No Observation Found
10	Arun Bhushan pd Sinha	Vill-Selhori	7	R.c.c	2457	7	17199	1548	Housing	No Observation Found
11	Mahavir Kumar	Vill-prushottampur "Sheet A"	9	Commer cial	130.2	14	1824.06	164	Commer	No Observation Found
				Commer cial	229.84	21	4826.64	435	commer	No Observation Found
				Commer cial	580.31	5	2901.55	261	housing	No Observation Found
12	Sita Devi	Vill- Prushottampur	9	R.c.c	188.8	22	4153.6	374	Commer	No Observation Found
				R.c.c	1840.3	7	12882.1	1139	Housing	No Observation Found
13	Saroj Kumar Sah	Vill- Nisarpura Lock	10	R.c.c	1111.53	22	24453.66	2201	Commer	No Observation Found
				Commer cial	397.07	14	5558.98	500	Commer	No Observation Found



				commercial	395.08	5	1975.4	178	Housing	No Observation Found
14	Ram Nagina Pd Singh	Vill- Nisarpura	11	r.c.c	2882.6	2	5765.2	519	Housing	No Observation Found
15	Hasina Khatoon	Vill- Anantpur	11	r.c.c	1787.1	2	3574.2	322	Housing	No Observation Found
				other	240	1	240	22	housing	No Observation Found
16	Anil Kumar	Vill-Nisarpura	12	r.c.c	1813	3	5439	490	Housing	No Observation Found
				r.c.c	360	7	3780	340	Commer	No Observation Found
17	Sharma & Ramjana m	Vill- Abrahampur	13	r.c.c	2232.3	2	4464.6	402	Housing	No Observation Found
18	Harikant Singh	Vill- Abrahampur	13	r.c.c	1642.9	2	3285.8	296	Housing	No Observation Found
				Other	404.6	1	406	36	Housing	No Observation Found
19	Murtaza Ansari	Vill- Aropur	14	r.c.c	2217.29	2	5455.8	491	Housing	No Observation Found
20	Surendra Pd Singh	Vill-Amarapura	15	r.c.c	1083.06	2	2167.6	195	Housing	No Observation Found
				other	175	1	175	16	Housing	No Observation Found

Note: Property / Holding tax are assessed by the ULB. On test check basis, we have calculated the area and no variance found. However, it is very difficult to do the Field Survey due to resentment of property holders and sometimes it gets very ugly.

ii. Part-B

All Audit objections/regularities which has no monetary implication, but significant violation of act, Rules directives of UD&HD. Mention the reference to Act & Rules wherein remedial measure is required.

a. Non –maintenance of books of accounts, subsidiary registers: -

It has been noticed during the audit that the following Books of Accounts & Registers has not been maintained or not properly maintained (*Status as mentioned*).

Sl. No.	Particulars	Status
1.	File Movement Register	Not Maintained
2.	Ledger Book	Not Maintained



3.	Grant Register	Not Maintained
4.	Advance Register	Not Maintained
5.	Pay-Roll Register	Not Maintained
6	Vehicle LOG Book	Not Maintained
7	Store Register	Not Maintained
8	Fixed Assets Register	Not Maintained
9	Demand & Collection Register of Property Tax, Mobile Tower Tax, Shop Rent etc.	Not Maintained

b. Irregularity in procurement process: -

During the course of Audit, we have demanded the procurement register, same has not been produced before us.

c. Non-compliance of directives by UD & HD, Government of Bihar: -

We observed several non-compliances of directives of UD&HD, GOB such as; -

- (1) Non collection of various taxes required to be collected.
- (2) Non maintenance of prescribe books of accounts
- (3) Non submission of UC and other reports on timely basis

d. Non- compliance of Act & Rules: -

As per section 127 of the Bihar Municipal Act, the Municipality can levy the following taxes:

- Property tax on land and building
- Surcharge on transfer of land and building.
- Tax on deficit in parking space in any non-residential building.
- Water tax,
- Fire tax,
- Tax on advertisement
- Surcharges on entertainment tax,

We observed that only property tax has been collected during the year other taxes have not been levied till date.

And Income Tax Act 1962 is not properly followed by Ulb.

- TDS is not deducted under proper sections.
- Statutory Deductions are done but have not been deposited.



e. Lack of internal control measures: -

1. During the course of our Audit, we have observed various discrepancies in the Cash Book, which are enumerated below: -
 - Head wise expenditure were not clearly entered and recorded.
 - The cash book balances are not reconciled with the Balances in Bank Pass Book.
 - Cash book has not been regularly authorized by the executive officer.
2. Cash book has not been properly prepared by Nagar Panchayat Naubatpur
 - Cash book is maintained from pass book; it means at the time of payment cash book is not maintained that shows a departmental failure.
3. After analyzing operating control, it was observed that there is shortage of Man Power in ULB. Consequently, it is not functioning smoothly with respect to completion of works on time, provide and review the service efficiently which is the main function of ULB, preparation of books and records on time etc.

f. Non-compliance of TDS, GST and other relevant statute: -

We observed that TDS, GST, Royalty and Labour-Cess for the financial year 2018-19 has been deducted but not deposited to appropriate authority by ULB till the date of time line. Also return filling of TDS & GST has not been made by the ULB.

g. Deficiency in pay-roll system: -

Pay-Roll Register has not been shown to us during the period of internal audit, records relating to statutory deduction like PF, ESIC, Income tax are not maintained The PF, ESIC with respect to contractual employee are neither deducted not paid to statutory authority. Thus we are unable to comment on deficiency in pay-roll system.

h. Utilizations of grant and report on missing Utilization certificates:

No Observation Found in this regards.

i. Physical verification of inventory/stores: -

Inventory/ Stores Register and Fixed Assets Register have not been maintained in concerned ULB and in the absence of above register; it is difficult to verify the same.



j. Advances, their adjustment & recovery: -

Advance Register has not been maintained by the concerned ULB and in the absence of above register it is difficult to check or comments on adjustment and recovery of advances.

k. Any other matter as may be prescribed in due course: -

NO Observation found in this regards.

PART – “C”
Scope of Audit

Sl. No	Particular	Remarks/ Observation
1	Whether all the compliance of Bihar Municipal Act and specifically Chapter IX to XV and related rules and regulations as well as related directives by UD&HD.	No observation found in this regard.
2	What is the status of implementation of SAS of Property Tax in the ULB; If SAS has been implemented then witness some assessment procedures to check any in-consistencies in assessment. at least 20 high value properties in the city /town (irrespective of the fact that SAS is received or not).	We have witnessed the 20 high value of property same has been reported above in Point 5, Part A(c).
3	Whether all compliance have been complied regarding Bihar Municipal Accounting Manual, Bihar Municipal Accounts Rules, 2014 and Bihar Municipal Budget Manual with special attention to following Rules of BMAR Rule 22: All moneys to be brought to account Rule: 27: Collections to be deposited into Bank on the same day Rule 69: Grant Related Compliance Rule 120-121: Monthly Receipt & Payment Account and Trial Balance Rule 130: Audit to be completed & reported within 6 month	All the compliance has been made at ULB except Rule :27 & Rule 120-121. Details of discrepancies regarding Rule: 27 has been annexed in point (iii), Part A(a) of the report. Rule 120-121: Monthly Receipt & Payment Account and Trial Balance are not being prepared. Rule69: Grant register is not maintaining by ULB.
4	Whether all such compliance of financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.	Yes, financial guidelines of schemes of MOHUA and UD & HD, Gob have been complied.



5	If any revenue losses and opportunities lost or missed including in the area of Property Tax, Mobile Transmission Towers Tax, Rental of Municipal properties, Advertisement Taxes/Fees, Sai rat etc. have incurred then quantify the same.	Loss of Rs378000/- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.
6	Status of adequacy and appropriateness of the documentation, approvals, compliance of procedures etc. of all payments on or above Rs. 10,000.	No Observation Found in this regard.
7	Whether all Procurement made including through E-Tendering and E-Auction indicating exceptions, if any and whether a register is kept for all Procurements with value above Rs. 15,000/-	During the course of audit, we have demanded the Procurement register but the same was not provided to us for verification.
8	An assessment of presence or absence of a system of issuance of utilization certificate for the different schemes for any utilization made during the reporting period; Where there is no system for issuance of U/Cs, prepare Utilization Certificate for various schemes/grants as per the guidelines of such scheme available on the UD&HD website.	UC are not pending for submission to the Urban Development & housing Department till the 4 th Qtr. of financial year 2018-19.
9	Verify instances of losses, failures or inefficiencies and recommendations and/or measures which can be taken to avoid their recurrence in future.	We have been verified such instances and found some irregularities. Details of irregularity have annexed in Executive Summary in Observation Para, and recommendations have also been annexed in Recommendation in Executive Summary.
10	Whether all such payments have been made according to payment terms & conditions of tenders and rate offers are according to procurement law and policies.	During the course of audit, we have demanded the Procurement register but the same was not provided to us for verification.
11	Whether the fixed deposit and other funds should be kept in nationalized banks/Approved financial institutions and should earn maximum interest at their gestation period.	No Such type of issue found in this regards.
12	Verify all major areas of ULBs and assessed revenue loss and if any losses have been identified then prepare a statement of loss for revenue losses.	We have verified all major areas of ULB and same have been reported in Point 5, Part A(c).
13	Whether tax deductions i.e. Commercial tax, Income tax, provident fund etc. should be deducted from the payments as applicable, deposited	We observed that statutory compliance has not been



<p>properly and also should be properly recorded in appropriate ledgers.</p>	<p>accomplished by ULB regarding deduction, deposit and return also. Details of major statutory irregularities are:</p> <ul style="list-style-type: none"> • TDS return has not been filled. • TDS have not been deposited appropriately. • Labor Cess has not been deducted appropriately. • GST liability has not been settled till the date of audit. <p>Penalty and Interest may be levied on ULB as per Statutory Laws.</p>
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General Observations: -

There is lots of scope for improvement with respect to maintenance of Records and Registers. The important and basic records like Advance register, annual accounts, assets register were not maintained. Effective steps may be taken to improve the maintenance of accounts and increasing of its own sources of revenues.

For R.N. Singh & Co.
Chartered Accountants
FRN: 322066E


CA Chanakya Shree
Partner
Mem No: 079322



UDIN-20079322AAAAJI4618

Date - 06/06/2020

Annual Discussion Note

Naubatpur

Financial Year 2018-19

SL No	Particulars	Management Remarks
1.	Cash Book has not been regularly authorized by the executive Officer.	It will be taken care in future.
2.	Status of Double Entry Accounting System: Tibrewal Chand & Co (Rourkela, Odisha) has started doing double entry accounting system but it is in process & incomplete, it is not in auditable position. Year wise Status of DEAS are as follows; FY- 2014-15: completed FY- 2015-16: Not Started FY- 2016-17: Not Started FY- 2017-18: completed FY- 2018-19: completed FY- 2019-20: In Process	Now it is in progress and completed soon.
3.	ULB has not been in practice to prepare monthly receipt and payment account.	It will be taken care in future.
4.	Lot of fund received in the previous year remains unutilized with respect to fund received for the different scheme	It will be taken care in future.
5.	We observed that Statutory Compliance has not been accomplished by ULB. These statutory irregularities are following: TDS return has not been filled. Labor-cess & Royalty & GST has not been deposited to concern department which is deducted from payment.	It will be taken care in future.
6.	Various register books of records etc. are not being prepared by the ULB such as fixed asset register, Stock register, Advance recovery register, Demand register, Collection register, Statutory register, with regard TDS, GST, Royalty and Labour-cess etc.	It will be prepared in future.
7.	Log book of vehicle & generator is not properly maintained and consequently its analysis is not possible.	It will be taken care in future.



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8.	Loss of Rs 378000/- has been made to the ULB for non-collection registration and renewal fee from installed transmission tower in the jurisdiction of ULB.	We are preparing to send notice against these tower operators.
9	Advertisement Tax has not been levied by the Naubatpur Nagar Panchayat. There has not been any system developed for the levy of advertisement tax.	It will be taken care in future.
10	Municipal accounts committee has been constituted on 17.08.2013 but no meeting has been held till the audit date.	It will be taken care in future.
11.	ULB is not in practice to prepare summary of daily collection receipt in form GEN-13	It will be taken care in future.
12.	Demand and arrear registers of holding tax are not prepared by the ULB.	It will be taken care in future.
13.	Demand register is not maintained by the ULB. We are unable to quantify the total outstanding demand of Property Tax, Tower Tax, Advertisement Tax, Rent On Municipal Properties etc.	We have started preparing it, will be completed soon.
14.	Pay-roll system at the ULB is not maintain. The register, records relating to statutory deduction like PF, ESIC, Income tax are not maintained. the PF, ESIC with respect to contractual employee are neither deducted nor paid to the statutory authority.	It will be taken care in future.
15.	Physical verification of inventory & Fixed assets has not been done by ULB on regular interval.	Now it is being done.



[Handwritten Signature]
13/01/2014

कार्यपालक पदाधिकारी
नगर पंचायत, नौबतपुर

नौबतपुर नगर पंचायत

महालेखाकार (बिहार) से प्राप्त सूची में से 5 करोड़ से अधिक राशि के लंबित उपयोगिता प्रमाण पत्र सम्बन्धी स्वीकृत्यादेश के विरुद्ध लंबित उपयोगिता प्रमाण पत्र की राशि की सूची (वित्तीय वर्ष 2003-04 से 2016-17)

वित्तीय वर्ष	आवंटन का मद	स्वीकृत्यादेश संख्या एवं तिथि	आवंटित राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकाय द्वारा उपलब्ध नहीं कराई गई राशि	व्यय की गई राशि	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	कोषागार में जमा की गई राशि	समर्पित उपयोगिता प्रमाण पत्र की राशि	अनिर्णय प्रमाण पत्र जमा की राशि	अनिकाशी प्रमाण पत्र लंबित की राशि	विभाग द्वारा महालेखा कार की समायोजन न हेतु भेजे गए	लंबित राशि	बैंक खाता में जमा अवशेष राशि	पी. एच. खाता में जमा अवशेष राशि	अभियुक्ति
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
2010-11	13th Finance Commission	4713/17.08.20 10	8.00	8.00	0.00	0.00	8.00	0.00	0.00	8.00	0.00	0.00	2777.11.20	0.00	0.00	0.00	
2010-11	13th Finance Commission	1838/30.03.20 11	0.02	0.02	0.00	0.00	0.02	0.00	0.00	0.02	0.00	0.00	8360/14. 11.2016	0.00	0.00	0.00	
2010-11	भेजनापूर्ति	1236/01.03.20 11	9.57	9.57	0.00	0.00	9.57	0.00	0.00	9.57	0.00	0.00	2777.11.20	0.00	0.00	0.00	
2010-11	13th Finance Commission	1837/30.03.20 11	8.00	8.00	0.00	0.00	8.00	0.00	0.00	8.00	0.00	0.00	2777.11.20	0.00	0.00	0.00	03.11.2016
2010-11	नगर निर्माण	4852/20.08.20 10	17.83	17.83	0.00	0.00	17.83	0.00	0.00	17.83	0.00	0.00	2777.11.20	0.00	0.00	0.00	
2010-11	पथ निर्माण	4854/20.08.20 10	28.14	28.14	0.00	0.00	28.14	0.00	0.00	28.14	0.00	0.00	2777.11.20	0.00	0.00	0.00	
2011-12	13th Finance Commission	13/04.08.2011	10.00	10.00	0.00	0.00	10.00	0.00	0.00	10.00	0.00	0.00	2777.11.20	0.00	0.00	0.00	
2011-12	13th Finance Commission	49/12.03.2012	10.48	10.48	0.00	0.00	10.48	0.00	0.00	10.48	0.00	0.00	125/28.0 2.2017	0.00	0.00	0.00	
2011-12	4th State Finance	53/19.03.2012	20.00	20.00	0.00	0.00	20.00	0.00	0.00	9.44	0.00	0.00	331/16.0 3.2017	0.00	0.00	0.00	
2011-12	4th State Finance	15/23.08.2011	0.35	0.35	0.00	0.00	0.35	0.00	0.00	10.56	0.00	0.00	125/28.0 2.2017	0.00	0.00	0.00	
2011-12	13th Finance Commission	36/25.01.2012	0.69	0.69	0.00	0.00	0.69	0.00	0.00	0.35	0.00	0.00	2777.11.20	0.00	0.00	0.00	
2011-12	Allowance to Chairman		0.69	0.69	0.00	0.00	0.69	0.00	0.00	0.69	0.00	0.00	3666/05. 12.2014, 29277.1	0.00	0.00	0.00	



कायमालिक नगर पंचायत, MIS Cell, Indira Bhawan, Patna-1

वित्तीय वर्ष	आवंटन का मद	स्वीकृत/संख्या एवं तिथि	आवृत्त राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकास्य द्वारा उपलब्ध नहीं कराई गई राशि	व्यय की गई राशि	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	कोषागार में जमा की गई राशि	समाप्त उपयोजित प्रमाण पत्र की राशि	अनि कासी प्रमाण पत्र की जमा की	अनिकासी प्रमाण पत्र लंबित की राशि	अनिकासी प्रमाण पत्र लंबित की राशि	विशेष द्वारा महालेखा कार को समाविष्ट न हेतु गेले जाय	बैंक खाता में जमा अवशेष राशि	पो. एल. खाता में जमा अवशेष राशि	अभियुक्ति
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
2011-12	हर घर तल का जल	54/29.02.2012	98.91	98.91	0.00		98.91	0.00	0.00	98.91		0.00	0.00	27/7.11.20	0.00	0.00	
2011-12	E:Governance	58/26.03.2012	0.79	0.79	0.00		0.79	0.00	0.00	0.79		0.00	0.00	27/7.11.20	0.00	0.00	
2011-12	4th State Finance	52/19.03.2012	41.55	41.55	0.00		41.55	0.00	0.00	41.55		0.00	0.00	27/7.11.20	0.00	0.00	
2012-13	13th finance	01/03.04.2012	6.79	6.79	0.00		6.79	0.00	0.00	6.79		0.00	0.00	7011/04.10.2016	0.00	0.00	
2012-13	सड़क एवं पुलिया	04/29.05.2012	12.00	12.00	0.00		12.00	0.00	0.00	12.00		0.00	0.00	292/7.1.2014	0.00	0.00	
2012-13	13th finance	22/31.08.2012	3.53	3.53	0.00		3.53	0.00	0.00	3.53		0.00	0.00	125/28.02.2017	0.00	0.00	
2012-13	13th finance	19/19.07.2012	11.08	11.08	0.00		11.08	0.00	0.00	11.08		0.00	0.00	125/28.02.2017	0.00	0.00	
2012-13	13th finance	118/117/29.03.2013	12.07	12.07	0.00		12.07	0.00	0.00	12.07		0.00	0.00		0.00	0.00	09.09.2016
2012-13	Civic Amenities	97/14.03.2013	25.00	25.00	0.00		21.02	3.98	0.00	21.02		0.00	0.00		0.00	3.98	
2012-13	4th State Finance	67/04.03.2013	71.73	71.73	0.00		71.73	0.00	0.00	71.73		0.00	0.00	9102/07.12.2016	0.00	0.00	
2013-14	पेशाकर मद	23/26.09.2013	4.23	4.23	0.00		4.23	0.00	0.00	4.23		0.00	0.00	678/04.02.2015	0.00	0.00	
2013-14	4th state finance	102/15.03.2014	84.06	84.06	0.00		84.06	0.00	0.00	84.06		0.00	0.00	678/04.02.2015	0.00	0.00	
2013-14	13th Finance (1st Instalment)	01/05.04.2013	2.35	2.35	0.00		2.35	0.00	0.00	2.35		0.00	0.00	7011/04.10.2016	0.00	0.00	
2013-14	13th finance.	12/19.07.2013	13.57	13.57	0.00		13.57	0.00	0.00	13.57		0.00	0.00	7011/04.10.2017	0.00	0.00	
2013-14	Administrative Building	31	75.47	75.47	0.00		75.47	0.00	0.00	47.50		0.00	0.00	113/28.02.2017	0.00	0.00	
2013-14	Administrative Building	13.11.2013	75.47	75.47	0.00		27.97	0.00	0.00	27.97		0.00	0.00		0.00	0.00	

M/S. Cellulose Bhawan, Patna-1



वित्तीय वर्ष	आवंटन का मद	स्वीकृति/वेडिंग संख्या एवं तिथि	आवंटित राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकाश द्वारा उपलब्ध नहीं कराई गई राशि	निकाश द्वारा उपलब्ध कराई गई राशि	निकाश के व्यय की गई राशि	निकाश के विरुद्ध व्यय के उपरांत अवशेष राशि	कोषागार में जमा की गई राशि	समर्पित उपयोगिता प्रमाण पत्र की राशि	आन कासी प्रमाण पत्र की जमा की	अनिकासी प्रमाण पत्र लंबित की राशि	विधायक द्वारा महालेखा कार को समायोजन न हेतु भेजे गए	लंबित राशि	बैंक खाता में जमा अवशेष राशि	श्री. एच. खाता में नमों अवशेष राशि	अभिव्यक्ति
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
2013-14	Administrative Building	63/06.02.14	47.33	47.33	0.00		47.33	0.00	0.00	47.33		0.00		0.00	0.00	0.00		
2013-14	13th finance	72/25.02.2014	13.02	13.02	0.00		13.02	0.00	0.00	13.02		0.00		0.00	0.00	0.00		
2014-15	E-Governance	98/09.01.2015	1.50	1.50	0.00		1.50	0.00	0.00	1.50		0.00		0.00	0.00	0.00		
2014-15	Profesnal Tax	07/16.06.2014	5.32	5.32	0.00		5.32	0.00	0.00	5.32		0.00		0.00	0.00	0.00		
2014-15	Administrative building	18/24.7.2014	9.43	9.43	0.00		9.43	0.00	0.00	9.43		0.00		0.00	0.00	0.00		
2014-15	13 th finance	27/12.08.2014	13.33	13.33	0.00		13.33	0.00	0.00	13.33		0.00		0.00	0.00	0.00		
2014-15	E-Governance	114/14.02.2015	1.80	1.80	0.00		1.80	0.00	0.00	1.80		0.00		0.00	0.00	0.00		
2014-15	Administrative Building	43/15.09.2014	21.92	21.92	0.00		21.92	0.00	0.00	21.92		0.00		0.00	0.00	0.00		Transfer to DUDA
2014-15	पथ एवं पुल निर्माण	116/18.02.2015	34.73	34.73	0.00		34.73	0.00	0.00	34.73		0.00		0.00	0.00	0.00		
2014-15	Road and bridge	149/12/26.02.2015	31.70	31.70	0.00		31.70	0.00	0.00	31.70		0.00		0.00	0.00	0.00		
2014-15	4th State	129/20.03.2015	52.51	52.51	0.00		52.51	0.00	0.00	52.51		0.00		0.00	0.00	0.00		
2014-15	4th Finance	133/25.03.2015	52.11	52.11	0.00		52.11	0.00	0.00	52.11		0.00		0.00	0.00	0.00		
2014-15	नागरिक सुविधा	123/20.03.2015	17.35	17.35	0.00		17.35	0.00	0.00	17.35		0.00		0.00	0.00	0.00		
2014-15	मुख्य पार्सद एवं उपमुख्य पार्सद भत्ता	16/24/07/2014	0.69	0.69	0.00		0.69	0.00	0.00	0.69		0.00		0.00	0.00	0.00		
2014-15	मुख्य पार्सद एवं उपमुख्य पार्सद भत्ता	51/26/09/2014	1.38	1.38	0.00		1.38	0.00	0.00	1.38		0.00		0.00	0.00	0.00		

कार्यपालक प्रशासक, नौबतपुर

MIS Cell, Indra Bhawan, Patna-1



वित्तीय वर्ष	आवंटन का मद	स्वीकृत/हस्तासख्य एवं तिथि	आवंटित राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकाय द्वारा उपलब्ध नहीं कराई गई राशि	व्यय की गई राशि	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	कोषागार में जमा की गई राशि	समर्पित प्रयोगिता प्रमाण पत्र की राशि	अनिर्णीक प्रमाण पत्र की नमा की राशि	अनिका द्वारा महालेखा कार को समायोजन न हेतु अंश प्राप्त	तल्लित राशि	बैंक खाता में जमा अवशेष राशि	पो. एल. खाता में जमा अवशेष राशि	अभियुक्ति	
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
2015-16	13th Finance	06/30.04.2015	15.73	15.73	0.00	0.00	15.73	0.00	0.00	15.73	0.00	0.00	5608/23.08.2016	0.00	0.00	0.00	
2015-16	13th Finance interest	11/26.06.2015	0.17	0.17	0.00	0.00	0.17	0.00	0.00	0.17	0.00	0.00	5608/23.08.2016	0.00	0.00	0.00	
2015-16	मुख्य पार्षद एवं उपमुख्य पार्षद भत्ता	08/19/05/2015	1.38	1.38	0.00	0.00	1.38	0.00	0.00	1.38	0.00	0.00	5608/23.08.2016	0.00	0.00	0.00	
2015-16	गोपारिक सुविधा	15/17.07.2015	26.18	26.18	0.00	0.00	26.18	0.00	0.00	26.18	0.00	0.00	759/22.05.2017	0.00	0.00	0.00	
2015-16	Pesakar	38/37/28.08.2015	6.59	6.59	0.00	0.00	6.59	6.59	0.00	0.00	0.00	0.00		0.00	0.00	6.59	
2015-16	13 th finance	01/08.04.2015	3.88	3.88	0.00	0.00	3.88	0.00	0.00	3.88	0.00	0.00	125/28.02.2017	0.00	0.00	0.00	
2015-16	5Th state Finance	123/21.03.2016	101.91	101.91	0.00	0.00	101.91	0.00	0.00	96.17	0.00	0.00	526/27.03.2019	0.00	0.00	0.00	
2015-16	14th Finance	13/13.07.2015	29.28	29.28	0.00	0.00	29.28	0.00	0.00	29.28	0.00	0.00		0.00	0.00	0.00	
2015-16	14th Finance	75/23.12.2015	28.71	28.71	0.00	0.00	28.71	0.00	0.00	12.20	0.00	0.00	759/22.05.2017	0.00	0.00	0.00	
2015-16	पथ एवं पुलिया निर्माण	45/02.09.2015	15.03	15.03	0.00	0.00	15.03	0.00	0.00	15.03	0.00	0.00		0.00	0.00	0.00	
2015-16	हर घर नल का जल	18/31.03.2016	23.94	23.94	0.00	0.00	23.94	0.00	0.00	23.94	0.00	0.00		0.00	0.00	0.00	
2015-16	राज्य योजना मद	143/30.03.16	8.05	8.05	0.00	0.00	8.05	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	अनिकासी प्रमाण पत्र
2015-16	पथ पुलिया निर्माण	24/05.08.2015	2.60	2.60	0.00	0.00	2.60	0.00	0.00	2.60	0.00	0.00		0.00	0.00	0.00	
2016-17	कार्यपालक पदाधिकारी का वेतन	20/23.06.16	5.13	5.13	0.00	0.00	5.13	0.00	0.00	5.13	0.00	0.00	166/25.05.2018	0.00	0.00	0.00	

वित्तीय वर्ष	आवंटन का मद	स्वीकृत/रद्द संख्या एवं तिथि	आवंटित राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	द्वारा उपलब्ध नहीं कराई गई राशि	निकाय	लक्ष्य की गई राशि	विरुद्ध व्यय के उपरान्त अवशेष राशि	कोषगार में जमा की गई राशि	समर्पित उपयोगिता प्रमाण पत्र की राशि	प्रमाण पत्र की जमा की	मान अत्रिका की प्रमाण पत्र लक्षित की राशि	विवरण द्वारा महालेखा कार को समायोज न हेतु अंश	लक्षित राशि	वैक खता में जमा अवशेष राशि	पी. एल. खाता में जमा अवशेष राशि
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
2016-17	4th state Plan	31.03.2017	0.8	0.8	0.00	0.00	0.8	0.00	0.00	0.8	0.00	0.00		0.00	0.00	0.00	
2016-17	वेतन	18/11.2016	1.82	1.82	0.00	0.00	1.82	0.00	0.00	1.82	0.00	0.00		0.00	0.00	0.00	
2016-17	पार्श्व भत्ता	11/18.05.2016	4.38	4.38	0.00	0.00	4.38	0.00	0.00	2.61	0.00	0.00	395/12.03.2019	0.00	0.00	0.00	
2016-17	14th state Plan	19/26.12.2016	42.27	42.27	0.00	0.00	42.27	0.00	0.00	42.27	0.00	0.00	11/04.01.2019	0.00	0.00	0.00	
2016-17	14th state Plan	29/06.07.2016	42.58	42.58	0.00	0.00	42.58	0.00	0.00	42.58	0.00	0.00	11/04.01.2019	0.00	0.00	0.00	
2016-17	नगर प्रबंधक का वेतन	02/14.07.16	2.12	2.12	0.00	0.00	0	2.12	0.00	0.00	0.00	0.00		0.00	0.00	2.12	
2016-17	14th Finance	03/14.07.16	21.29	21.29	0.00	0.00	21.29	0.00	0.00	21.29	0.00	0.00		0.00	0.00	0.00	
2016-17	14th Finance	03/14.07.16	21.29	21.29	0.00	0.00	21.29	0.00	0.00	21.29	0.00	0.00		0.00	0.00	0.00	
2016-17	Salary of E.O	05/14.07.16	5.13	5.13	0.00	0.00	2.62	2.51	0.00	2.62	0.00	0.00		0.00	0.00	2.51	
2016-17	पथ पुलिया निर्माण	08/11.01.2017	15.23	15.23	0.00	0.00	0.00	15.23	0.00	0.00	0.00	0.00		0.00	0.00	15.23	
2016-17	पथ पुलिया निर्माण	09/11.01.2017	17.61	17.61	0.00	0.00	0.00	17.61	0.00	0.00	0.00	0.00		0.00	0.00	17.61	
2016-17	Salary of city manager	10/20.03.2017	1.82	1.82	0.00	0.00	0.00	1.82	0.00	0.00	0.00	0.00		0.00	1.82		
2016-17	पथ पुलिया निर्माण	12/20.03.2017	7.52	7.52	0.00	0.00	0.00	7.52	0.00	0.00	0.00	0.00		0.00	0.00	7.52	
2016-17	14th Finance	13/20.03.2017	42.28	42.28	0.00	0.00	42.28	0.00	0.00	42.28	0.00	0.00		0.00	0.00	0	
2016-17	नाली गली	42/09.08.2016	14.99	14.99	0.00	0.00	14.99	0.00	0.00	14.99	0.00	0.00	524/26.03.2019	0.00	0.00	0.00	



द्वितीय वर्ष	आवंटन का मद	स्वीकृत्यादेश संख्या एवं तिथि	आवंटित राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकास द्वारा उपलब्ध नहीं कराई गई राशि	व्यय की गई राशि	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	कोषागार में जमा की गई राशि	समर्पित उपयोगिता प्रमाण पत्र की राशि	आन कासी प्रमाण पत्र की वमा की	अदिका सी प्रमाण पत्र लक्षित की राशि	द्वारा महालेखा कार की समायोज न हेतु भुज्ते राश	लक्षित राशि	वैक खाता में जमा अवशेष राशि	पी. एल. खाता में जमा अवशेष राशि	अभिपुलित
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
2016-17	योजनातर्गत मद	127/25.09.2016	61.68	0.00	61.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	अनिकासी प्रमाण पत्र
2016-17	राज्य योजना मद	143/30.03.2016	23.94	23.94	0.00	0.00	23.94	0.00	0.00	23.94	0.00	0.00		0.00	0.00	0.00	
2016-17	योजनातर्गत मद	126/20.09.2016	61.08	61.08	0.00	0.00	0.00	61.08	0.00	0.00	0.00	0.00		0.00	0.00	61.08	
2016-17	वाणिज्य कर मद	156/27.09.2016	7.68	0.00	7.68	0.00	0.00	0.00	0.00	0.00	0.00	7.68		0.00	0.00	0.00	अनिकासी प्रमाण पत्र
2016-17	पंखम राज्य वित्त आयोग मद	163/19.10.2016	109.76	0.00	109.76	0.00	0.00	0.00	0.00	0.00	0.00	109.76		0.00	0.00	0.00	अनिकासी प्रमाण पत्र
2016-17	नाली गली	167/25.10.16	11.23	11.23	0.00	0.00	11.23	0.00	0.00	11.23	0.00	0.00	521/26.03.2019	0.00	0.00	0.00	
Total:-			1665.42	1478.25	187.17	0.00	1359.79	118.46	0.00	1359.78	0.00	125.49	0.00	0.00	1.82	116.64	



Handwritten signature and text: "केशव कुमार, चक्रवर्ती, नवलपरासी" and "नगर, पंचव्यासपुर, नवलपरासी".

नौबतपुर नगर पंचायत

खाका (बिहार) से प्राप्त सूची में से 5 करोड़ से अधिक राशि के लंबित उपयोगिता प्रमाण पत्र सम्बन्धी स्वीकृत्यदेश के विरुद्ध लंबित उपयोगिता प्रमाण पत्र की राशि की सूची (वित्तीय वर्ष 2017-18 से 2018-19)

वर्ष	आवंटन का मद	स्वीकृत्यदेश संख्या एवं तिथि	आवंटित राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकाय द्वारा उपलब्ध नहीं कराई गई राशि की विवरणी	व्यय की गई राशि	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	कोषागार में जमा की गई राशि	समाप्त उपयोगिता प्रमाण पत्र की राशि	अनिका सी प्रमाण पत्र जमा की राशि	अनिका सी प्रमाण पत्र लंबित की राशि	विभाग द्वारा महालेखाकार को समायोजन हेतु भेजे गए उपयोगिता प्रमाण पत्र का दिनांक	लंबित LC की राशि	बैंक खाता में जमा अवशेष राशि	पी. एल. खाता में जमा अवशेष राशि	अभियुक्ति
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
7-18	नासी गली	38/11.08.2017	34.68	34.68	0.00	0.00	34.68	0	0.00	34.68			634/30.04.19	0.00	0.00	0	
7-18	14th Finance	33/02.08.2017	46.10	46.10	0.00	0.00	46.10	0.00	0.00	46.10			11/04.01.2017	0.00	0.00	0.00	
7-18	14th Finance	97/24.01.2018	45.98	45.98	0.00	0.00	45.98	0.00	0.00	45.98			11/04.01.2017	0.00	0.00	0.00	
7-18	शहरी नाली गली	68/30.10.2017	29.72	29.72	0.00	0.00	29.72	0	0.00	29.72			634/30.04.19	0.00	0.00	0	
7-18	Path Puliya Nirman	31/27.07.2017	12.64	12.64	0.00	0.00	0.00	12.64	0.00	0.00				0.00	0.00	12.64	
7-18	भत्ता भुगतान	15/15.06.2017	2.88	2.88	0.00	0.00	2.88	0.00	0.00	2.88			395/12.03.2019	0.00	0.00	0.00	
7-18	भागरिक सुविधा	43/24.08.2017	26.18	26.18	0.00	0.00	17.58	0.00	0.00	17.58			810/25.06.2019	0.00	0.00	0.00	
7-18	भागरिक सुविधा	43/24.08.2017	26.18	26.18	0.00	0.00	8.60	0.00	0.00	8.60				0.00	0.00		
7-18	पेशाकर मद	23/30.06.2017	8.34	8.34	0.00	0.00	0.00	8.34	0.00	0.00				0.00	0.00	8.34	
7-18	5th Finance	46/14.09.2017	91.25	91.25	0.00	0.00	91.25	0	0.00	91.25			526/27.03.2019	0.00	0.00	0	
7-18	5th Finance	17/04.07.2018	88.82	88.82	0.00	0.00	88.82	0.00	0.00	88.82			526/27.03.2019	0.00	0.00	0.00	
7-18	ED SALARY	07/23.05.2017	5.00	5.00	0.00	0.00	5.00	0.00	0.00	5.00			166/25.01.18	0.00	0.00	0.00	
7-18	ED(SALARY)	115/19.02.2018	5.00	5.00	0.00	0.00	4.44	0.56	0.00	4.44				0.00	0.00	0.56	
8-19	14th Finance	82/31.10.2018	53.79	53.79	0.00	0.00	0.00	53.79	0.00	0.00				0.00	0.00	53.79	
8-19	5th Fin	15/03.07.2018	88.82	88.82	0.00	0.00	0.00	88.82	0.00	0.00				0.00	0.00	88.82	
8-19	भागरिक सुविधा	99/20.08.2018	31.21	31.21	0.00	0.00	0.00	31.21	0.00	0.00				0.00	0.00	31.21	



क्र	आकंटन का मद	स्वीकृतादेश संख्या एवं तिथि	आवंटित राशि	निकासी की गई राशि	निकासी नहीं की गई राशि	निकाय द्वारा उपलब्ध नहीं कराई गई राशि की विवरणी	व्यय की गई राशि	निकासी के विरुद्ध व्यय के उपरांत अवशेष राशि	कोषागार में जमा की गई राशि	समर्पित उपयोगिता प्रमाण पत्र की राशि	अनिका सी प्रमाण पत्र जमा की गयी राशि	अनिका सी प्रमाण पत्र लंबित की राशि	विभाग द्वारा महालेखाकार को समाप्त होने हेतु भेजे गए उपयोगिता प्रमाण पत्र का पत्रांक एवं दिनांक	लंबित (1) की राशि	वैध खाता में जमा अवशेष राशि	बी. एल. खाता में जमा अवशेष राशि	19
3	हर घर नल का जल	46/30.08.2018	36.73	36.73	0.00	0.00	0.00	36.73	0.00	0.00	0.00	0.00	15	16	17	18	19
1	5th Finance	21/10-07-2018	90.84	90.84	0.00	0.00	26.52	64.32	0.00	26.52	0.00	0.00	526/27.03.2019	0.00	0.00	64.32	
	राज्य योजना गद	46/30.08.18	36.73	0.00	36.73	0.00	0.00	0.00	0.00	0.00	0.00	36.73		0.00	0.00	0.00	



Handwritten signature and text, possibly a date or reference number.

उपरोक्त अनिकासी प्रमाण पत्र नहीं मिला है।